IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRTIETH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 20447 of 2004

Between:

M/s Srinivasa Modern Rice Mill,
Korukollu, Kalidindi Mandal, Krishna District
represented by its Managing Partner, G.Srirama Raju

..... PETITIONER

AND

1 The Appellate Deputy Commissioner (CT), Vijayawada, Krishna District
2 Commercial Tax Officer, Machilipatnam, Krishna District

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ of Mandamus impeaching the judgment of the Andhra Pradesh sales Tax Appellate Tribunal in T.A.No.423 of 97 dated 21-07-2000 reported in 34 APSTJ page 153 by declaring the same as per incuriam, bad law, violative of judicial discipline, not having binding force and consequently set aside all the proceedings issued by the respondents herein relying on the said judgment, more particularly the assessment order dated 27-03-2003 passed by the 2nd respondent for the Assessment year 2001-02 (C.S.T.) as confirmed by the 1st respondent by order dated 14-08-2003.

Counsel for the Petitioner: MR.B.A.PADMANABHA RAO

Counsel for the Respondent Nos.1 and 2: SRI K.RAJI REDDY, SPECIAL STANDING COUNSEL FOR COMMERCIAL TAX

The Court made the following:

ORDER: (Per BRSR,J)

Heard the learned Counsel for the petitioner and the learned Standing Counsel appearing on behalf of the respondents.

The subject matter that arises for consideration in this writ petition is squarely covered by the decision rendered by a Division Bench of this Court in W.P.No.5487 of 2004 and batch, dated 01-04-2004.

Following the said judgment, this writ petition is allowed and the respondents are directed to apply the judgment of this Court in W.P.No.5487 of 2004 and batch to the facts of this case. No order as to costs.

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B. SUDERSHAN REDDY, J.

Date: 30th November, 2004.

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T. CH. SURYA RAO, J.

GS/PVKS

To

1 The Appellate Deputy Commissioner (CT), Vijayawada, Krishna District
2 Commercial Tax Officer, Machilipatnam, Krishna District

3. 2CD Copies.